

By Senator Montford

3-01486A-13

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1 A bill to be entitled

2 An act relating to exempt cigarettes for members of  
3 recognized Indian tribes; amending s. 210.1801, F.S.;  
4 providing for the annual total number of Indian-tax-  
5 and-surcharge-exemption coupons to be given to the  
6 recognized governing body of an Indian tribe; revising  
7 the calculation for the number of Indian-tax-and-  
8 surcharge-exemption coupons; requiring Indian  
9 reservation sellers to record transactions involving  
10 such coupons; adding to the information to be reported  
11 to the Division of Alcoholic Beverages and Tobacco;  
12 providing an effective date.

13  
14 Be It Enacted by the Legislature of the State of Florida:

15  
16 Section 1. Subsection (3) of section 210.1801, Florida  
17 Statutes, is amended to read:

18 210.1801 Exempt cigarettes for members of recognized Indian  
19 tribes.—

20 (3) Indian-tax-and-surcharge-exemption coupons shall be  
21 provided to the recognized governing body of each Indian tribe  
22 to ensure that each Indian tribe can obtain cigarettes that are  
23 exempt from the tax and surcharge which are for the use of the  
24 tribe or its members. The Indian-tax-and-surcharge-exemption  
25 coupons shall be provided to the Indian tribes quarterly. It is  
26 intended that each Indian tribe will distribute the Indian-tax-  
27 and-surcharge-exemption coupons to reservation cigarette sellers  
28 on such tribe's reservation. Only Indian tribes or reservation  
29 cigarette sellers on their reservations may redeem such Indian-

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30 tax-and-surcharge-exemption coupons pursuant to this section.

31 (a) The number of Indian-tax-and-surcharge-exemption  
32 coupons to be given to the recognized governing body of each  
33 Indian tribe is the actual number of on-reservation sales to  
34 tribal members for the previous quarter ~~shall be based upon the~~  
35 ~~probable demand of the tribal members on the tribe's reservation~~  
36 plus the number needed for official tribal use. ~~The annual total~~  
37 ~~number of Indian tax and surcharge exemption coupons to be given~~  
38 ~~to the recognized governing body of each Indian tribe shall be~~  
39 ~~calculated by multiplying the number of members of the tribe~~  
40 ~~times five packs of cigarettes times 365.~~

41 (b) Each wholesale dealer and reservation cigarette seller  
42 shall keep records of transactions involving Indian-tax-and-  
43 surcharge-exemption coupons and shall submit appropriate  
44 documentation to the division when claiming a refund as set  
45 forth in this section. Documentation must contain at least the  
46 following information:

47 1. The identity of the Indian tribe from which an Indian-  
48 tax-and-surcharge-exemption coupon is received;

49 2. The identity and the quantity of the product sold by the  
50 reservation cigarette seller; the identity of the purchaser and  
51 quantity of product purchased by tribal members, including the  
52 date of all purchases ~~for which an Indian tax and surcharge~~  
53 ~~exemption coupon is provided;~~

54 3. The date of issuance and the date of expiration of the  
55 Indian-tax-and-surcharge-exemption coupon; and

56 4. Any other information as the division may deem  
57 appropriate.

58 Section 2. This act shall take effect July 1, 2013.